

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA)
v.)
JOHN LEEMAN,)
Defendant)
CRIMINAL NO. 04-10080 WGY
VIOLATIONS:
DISTRICT OF COLUMBIA, U.S.C. §7201
(Federal Income Tax Evasion)

SUPERSEDING INFORMATION

The United States Attorney charges that:

GENERAL ALLEGATIONS

1. At all relevant times, JOHN LEEMAN, defendant herein, resided at 45 Pine Ridge Road, North Andover, Massachusetts.
2. At all relevant times, JOHN LEEMAN, defendant herein, was the Comptroller for Charles Construction Company, Inc. and M.C. Andrews Company, Inc. located in North Andover, Massachusetts.
3. During calendar years 1997, 1998, and 1999, JOHN LEEMAN defendant herein, embezzled funds from Charles Construction Company, Inc. and M.C. Andrews Company, Inc. by a variety of means, including issuing checks on behalf of those companies to third parties and forging the authorizing signatures on those checks. JOHN LEEMAN then cashed the checks that he issued on behalf of Charles Construction Company, Inc. and M.C. Andrews Company, Inc. by forging the signatures of the third party payees.

and presenting those checks to the bank without the knowledge and consent of those third party payees. JOHN LEEMAN then used the proceeds from those cashed checks for his personal benefit.

COUNTS ONE THROUGH THREE

4. The United States Attorney re-alleges and incorporates by reference paragraphs 1-3 of this Information and further charges that:

On or about the dates set forth below, in the District of Massachusetts,

JOHN LEEMAN,

defendant herein, willfully attempted to evade and defeat a substantial portion of the income tax due and owing him and his spouse to the United States of America for the calendar years set forth below, by filing and causing to be filed with the Director, Internal Revenue Service Center, at Andover, Massachusetts, false and fraudulent joint U.S. Individual Income Tax Returns, Forms 1040, on behalf of himself and his spouse, wherein it was stated that their joint taxable income for said calendar years were the sums set out below and that the amount of taxes due and owing were the sums set out below, whereas as

JOHN LEEMAN,

defendant herein, then and there well knew, their joint taxable incomes for the respective calendar years were substantially greater than the amounts reported to the Internal Revenue Service and, as a result, there were substantial additional income taxes due and owing to the United States of America in the approximate amounts as follows:

<u>Count</u>	<u>Tax Year</u>	<u>Filing Date</u>	<u>Taxable Income Per Tax Return</u>	<u>Unreported Income</u>	<u>Tax Reported Per Return</u>	<u>Corrected Tax</u>	<u>Additional Tax Due</u>
1	1997	4/29/1998	\$ 22,782.00	\$243,805.92	\$ 3,403.00	\$ 86,067.00	\$82,664.00
2	1998	10/12/1999	\$ 31,045.00	\$350,904.98	\$ 3,671.00	\$ 131,941.00	\$128,278.00
3	1999	10/30/2000	\$ 43,452.00	<u>\$241,676.91</u>	\$ 5,525.00	\$ 92,649.00	<u>\$87,124.00</u>

All in violation of Title 26, United States Code, Section 7201.

NOTICE OF ADDITIONAL FACTORS

The United States Attorney further alleges that:

1. Defendant's base offense level is 17 pursuant to U.S.S.G. §§2T1.1, 2T4.1, and 1B1.3(a)(1) because the amount of additional taxes due and owing by Defendant is \$352,624.
2. A two-level upward adjustment is warranted pursuant to U.S.S.G. §2T1.1 because Defendant failed to report income exceeding \$10,000 in any year from criminal activity.
3. A two-level upward adjustment is warranted pursuant to U.S.S.G. §3B1.3 because Defendant abused a position of private trust and used a special skill in a manner that

significantly facilitated the commission or concealment
of the offenses with which he is charged.

MICHAEL J. SULLIVAN
United States Attorney

By:


EMILY R. SCHULMAN
Assistant U.S. Attorney

Dated: July 16, 2004